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Amendments brought to the VAT registration procedure by requesting additional documentation

The new Order No. 1966/2015 of the President of National Agency for Fiscal Administration regarding the approval of the model and content of Form (088) "Affidavit for assessing the intention and the capacity to carry out economic activities involving operations within the scope of VAT " was published in Official Gazette no. 580/03.08.2015.

Starting with 3 August 2015, the new VAT registration procedure requires that the following documentation is also submitted by the taxpayers:

- Documents justifying the type of work undertaken at and/or outside the social/professional office and secondary offices;
- Copies of account statements and other bank documents;
- Copies of service contracts concluded between the bookkeeping service provider and the taxable person;
- Copies of labor contracts of the individuals holding relevant positions within the taxable person (director, manager, head of department, etc.);
- Copies of study diplomas for the administrators of the taxable person.

In addition, taxpayers will provide information, for the last 5 years, on the amount of money with which the associates and administrators of the taxable person credited other companies, in which they held the position of associates / administrators. The taxpayers will also mention the number of Forms 088 submitted in the past.



For further questions regarding the aspects mentioned in this alert, please contact us.

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